

## **Finance Committee Regular Meeting**

Minutes of the August 9, 2016

Dodge County Finance Committee Chairman, Dave Frohling called the Finance Committee meeting to order at 8:00 a.m. on Tuesday, August 9, 2016 in Room H & I – Auditorium of the Administration Building. Chairman Frohling took roll and the following members were present: Frohling, Schaefer, Uttke and Benter.

Also present: County Board Chairman Russ Kottke, Mielke, Kolp, Scott Smith and Lifke.

Julie Kolp, Finance Director certified the public notice given for this meeting complies with the requirements of Wisconsin's open meetings law.

Motion by Uttke and 2<sup>nd</sup> by Benter to allow the chair to deviate from the agenda at his discretion. Motion carried with unanimous approval.

Motion by Schaefer and 2<sup>nd</sup> by Uttke to approve July 12, 2016 regular committee meeting minutes as presented. Motion carried with unanimous approval.

Resolution No. 16-48 – General Fund Transfer - Courts. The Fiscal Note set forth in Resolution No. 16-48 was presented to the Finance Committee for its review and approval. The Fiscal Note sets forth a Fiscal Impact in the amount of \$60,000 on 2016's adopted Budget. Motion by Uttke and 2<sup>nd</sup> by Schaefer approve the Fiscal Note as presented and authorize and direct Finance Committee's Chairman to sign the Fiscal Note and send Resolution No. 16-48 to the County Clerk. Motion carried with unanimous approval.

Resolution No. 16-51 – Transfer Sales Tax - Sheriff. The Fiscal Note set forth in Resolution No. 16-51 was presented to the Finance Committee for its review and approval. The Fiscal Note sets forth a Fiscal Impact in the amount of \$1,059,287 on 2016's adopted Budget. Motion by Benter and 2<sup>nd</sup> by Uttke to approve the Fiscal Note as presented and authorize and direct Finance Committee's Chairman to sign the Fiscal Note and send Resolution No. 16-51 to the County Clerk. Motion carried with unanimous approval.

Resolution No. 16-52 Clearview Building Siding Replacement. The Fiscal Note set forth in Resolution No. 16-52 was presented to the Finance Committee for its review and approval. The Fiscal Note sets forth a Fiscal Impact in the amount of \$0 on 2016's adopted Budget. Frohling added that The Boldt Company had the lowest bid of \$399,871. C&C Services, LLC had a bid of \$443,225. A Class action suit has been filed against the original installers of the siding but not sure of return. Nothing has been budgeted in regards to the class action suit but \$436,000 has been included in Clearview's budget for this project. Anticipate project completion date is November 18, 2016 or four week post November 18, 2016. Motion by Schaefer and 2<sup>nd</sup> by Benter to approve the Fiscal Note as presented and authorize and direct Finance Committee's Chairman to sign the Fiscal Note and send Resolution No. 16-52 to the County Clerk. Motion carried with unanimous approval.

Russ Freber, Physical Facilities Maintenance Director, presented a request to purchase three Bun Pan Racks for the Jail with Jail Improvement funds. Funds are available and have been budgeted. Deputy Sheriff Scott Smith commented the racks were considered at the time the oven was replaced. Motion by Uttke and 2<sup>nd</sup> by Schaefer to approve the purchase of three Bun Pan Racks from Boelter LLC for \$4,294.65, charge to Business Unit (BU) 1326.5819 – Other Capital Equipment and authorize payment of vouchers when received. Motion carried with unanimous approval.

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Julie Kolp, Finance Director presented Human Services and Health's response to Johnson Block material weakness. According to Kolp, Human Services and Health anticipates implementation of MyEvolve, to resolve the material weakness identified in the 2015 audit findings of Johnson Block. MyEvolve is scheduled to go live September 1, 2016. Uttke requested updates on software implementation for material weakness resolution and status of timely billing and cash receipting.

Kolp continued with information on the Enterprise Resource Planning (ERP) project. Kolp reported on a publication compiled by Ross Winklbauer, Project Assistant. The publications reported current progress and future plans. The Steering Committee is working on the project charter. Government Finance Officer Association (GFOA) is working with departments to encourage them to think about what they are doing now to plan for the future.

The County Treasurer provided committee members a copy July 2016 county investment holdings for review. June 2016's report of working cash account was unavailable for the meeting. Frohling requested the investment policy be brought back to the committee for potential amendment to include investing for higher returns from municipalities not wishing to go through bonding process. Mielke requested to have this on September agenda.

The monthly county state sales tax remittance reports was reviewed. July 2016's remittance for May was \$578,159 compared to \$524,613 from the same period in 2015. The fiscal year remittance to date is \$3,314,013 compared to \$3,198,463 the same time period in 2015.

Kolp presented the preliminary Net New Construction for Dodge County. According to Kolp, the percentage of 2016 payable 2017 allowable levy increase is be based on the percent of 2016 Net New Construction for 2015 equalized value. This percentage is then applied to 2015 payable 2016 allowable levy to calculate 2016 payable 2017 allowable levy increase. Kolp cautioned that these numbers are preliminary and final numbers will be released August 15, 2016.

Kolp reported on an Unbudgeted/Excess Revenue Appropriations and Intra-Department Fund Transfer she approved. Both were for UW-Extension. Kolp approved \$5,000 of Unbudgeted/Excess Revenue Appropriation from the Department of Community Resource Development. Jeff Hoffman's Academic Department Chair position includes \$5,000 of reimbursable office equipment. The excess revenue will cover costs for Sundry Supplies, Postage and UWEX Printing. The Intra-Department Fund Transfer was for a \$2,000 transfer from BU 6812 fund balance to BU 6812.5399.33 – UW-ED. Activity Child Care to cover cost of additional copies of curriculum.

Kolp requested a change to the signature line on the Intra-Department Fund Transfer Form. According to Kolp, the committee's approval would be included in the committee of jurisdiction's minutes so the committee chair's signature wouldn't be necessary.

Kolp presented County Vouchers of \$10,000 or more. Kolp referenced notes on the statement. Line items exceed budget for the line item but the entire budget was not over stated so payment was approved. Budget adjustment will be needed.

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Jim Mielke, County Administrator asked if there were questions regarding the Capital Improvement Plan (CIP) distributed at June's Finance Committee meeting. According to Mielke, the CIP is scheduled to be presented to County Board at September's County Board meeting. Mielke inquired if it should be presented in October after the department head meetings. In the past, CIPs were presented in August along with proposal to budget anticipated additional sales tax. In light of the highway shop borrowing, Kolp questioned the availability of additional sales tax and general fund for budgeting. Mielke anticipates more information would be available to present in September and proposed the CIP and Sales Tax be presented after the mini budget meetings. Mielke will suggest department heads attend the September mini budget meeting to present justification of items on CIP to the Finance Committee. A draft resolution will be presented in September with the focus on CIP. Clearview, Maintenance, Highway, Information Technology, and Sheriff would be the major recipients of CIP funding.

Mielke presented information on the Municipal Sales Tax Sharing proposal. According to Mielke, Law Enforcement Committee received from the Fire Chief Association a proposition for aquatic equipment purchase that would require county support. There would be a \$100,000 per year, three year commitment from the county beginning 2018 to fund water rescue equipment. Local Fire Departments will also fund part of the equipment but most of the funding would be from the county. At this time, a formal request for aquatic equipment wasn't made and the Fire Chief Association felt Simulast was a higher priority to them.

Chairman Frohling reported on the External Audit Committee. According to Frohling, the committee met and had basic discussion. Finance Committee will continue to monitor.

Mielke presented information on the Detention Facility sanitary pipe and vent project. There will be more information at the September meeting with the bidding process starting on September 8 and project to tentatively start Feb or March; most likely March based on completion of the secure electronic project. It was suggested to have a joint Building and Grounds and Finance Committees meeting to discuss the project and proposed funding which is estimated at \$3 million. Frohling suggested meeting at a different time to accommodate the Building and Grounds Committee. Start time will tentatively be 4:30 p.m. on September 13, 2016 with the regular Finance Committee meeting first and including Building and Grounds at 6:00 p.m.

With no other business on the agenda, Chairman Frohling declared the meeting adjourned at 8:49 a.m.

Ed Benter,



Secretary